

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,	)	
	)	Case No. 17-cv-10322-NLH-AMD
Plaintiff,	)	
	)	
v.	)	
	)	
MICHAEL J. FITZGERALD, <i>et al.</i> ,	)	
	)	
Defendants.	)	
_____	)	

**ORDER GRANTING UNITED STATES’  
AMENDED MOTION FOR DEFAULT JUDGMENT**

This matter is before the Court on the United States’ Motion for Default Judgment against Michael J. Fitzgerald, Carolyn Fitzgerald, Ancora Psychiatric Hospital, and Michael and Carolyn Fitzgerald as the trustees of the Fitzgerald Family Trust. After reviewing the United States’ motion, any responses or replies thereto, and the record as a whole, the Court finds that the United States’ motion is well taken, the same is hereby GRANTED, and it is ORDERED that:

1. Default judgment is entered pursuant to Fed. R. Civ. P. 55(b) against Michael J. Fitzgerald in the amount of \$656,094.53 as of October 31, 2017 for federal income taxes and statutory additions to tax for the tax periods ending between December 31, 2004 through December 31, 2007, plus statutory interest that will continue to accrue thereafter according to law;
2. The United States is the holder of valid and subsisting federal tax liens against Michael J. Fitzgerald’s which encumber the real property located at 102 Shire Lane, Swedesboro, New Jersey 08085 (“Subject Real Property”);

3. Defendant Carolyn Fitzgerald is entitled to one half of the net proceeds from the sale of the Subject Real Property after the payment of the expenses of the sale;

4. Defendant Ancora Psychiatric Hospital has no interest in the Subject Real Property, and shall take nothing in this action;

5. Defendants Michael and Carolyn Fitzgerald, as trustees of the Fitzgerald Family Trust have no interest in the Subject Real Property, and shall take nothing in this action; and

6. The above described federal tax liens that attached to the Subject Real Property are hereby foreclosed, and the Subject Real Property shall be sold free and clear of any right, title, lien, claim, or interest of all parties, in accordance with the attached order of sale.

IT IS SO ORDERED.

Entered this 22nd day of June 2018.

s/ Noel L. Hillman  
NOEL L. HILLMAN  
United States District Judge